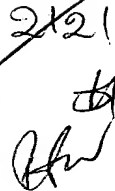


AMENDMENT TRANSMITTAL LETTER				Docket No. A2550.0037/P037	
Application No. 09/756,767-Conf. #6483		Filing Date January 10, 2001		Examiner M. B. Holmes	
				Art Unit 2121	
Applicant(s): Steven Curtin					
Invention: DISTRIBUTED AUDIO COLLABORATION METHOD AND APPARATUS					
<b>TO THE COMMISSIONER FOR PATENTS</b>					
Transmitted herewith is an amendment in the above-identified application.					
The fee has been calculated and is transmitted as shown below.					
<b>CLAIMS AS AMENDED</b>					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	40	- 32 =	8	x 18.00	144.00
Independent Claims	4	- 4 =		x	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
<b>TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:</b>					<b>144.00</b>
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity					
<input type="checkbox"/> No additional fee is required for this amendment.					
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.					
<input type="checkbox"/> A check in the amount of \$ _____ to cover the filing fee is enclosed.					
<input checked="" type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>04-1073</u> as described below. A duplicate copy of this sheet is enclosed.					
<input checked="" type="checkbox"/> Credit any overpayment.					
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
 Thomas J. D'Amico Attorney Reg. No. 28,371 Peter McGee Attorney Reg. No.: 35,947  DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP 2101 L Street NW Washington, DC 20037-1526 (202) 828-2232				Dated: <u>October 26, 2004</u>	



Approved for use through 7/31/2006. OMB 0651-0032  
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

Under the Paperwork Reduction Act of 1995, no person are required to respond to a collection of information unless it displays a valid OMB control number.

**Complete if Known**

*Effective 10/01/2004. Patent fees are subject to annual revision.*

<input type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27		Examiner Name	Mr. S. F. Vainice
		Art Unit	2121
TOTAL AMOUNT OF PAYMENT	(\$)	144.00	Attorney Docket No. A2550.0037/P037

**METHOD OF PAYMENT** *(check all that apply)*

<input type="checkbox"/>	Check	<input checked="" type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☐ Deposit Account:

Deposit  
Account  
Number

04-1073

Deposit  
Account  
Name

**Dickstein Shapiro Morin &  
Oshinsky LLP**

**The Director is authorized to:** (check all that apply)

☐ Charge fee(s) indicated below      ☒ Credit any overpayments

☐ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

### 1. BASIC FILING FEE

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Expense Recognition</b>	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. <b>Asset Recognition</b>	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.
4. <b>Liability Recognition</b>	Liabilities are recognized when the entity has a present obligation to transfer economic resources in the future.	Liabilities are recognized when the entity has a present obligation to transfer economic resources in the future.
5. <b>Equity Recognition</b>	Equity is recognized as the residual interest in the entity's assets after deducting liabilities.	Equity is recognized as the residual interest in the entity's assets after deducting liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	790	2001	395	Utility filing fee	
1002	350	2002	175	Design filing fee	
1003	550	2003	275	Plant filing fee	
1004	790	2004	395	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

Total Claims		Extra Claims		Fee from below		Fee Paid	
40	-32 =	8	x	18.00	=	144.00	

Independent Claims	4	-4** =		x		=	0.00
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### Multiple Dependent

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense. Small entities may use the <b>direct write-off method</b>.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities may use the <b>direct write-off method</b> for bad debt expense.</p>
<p>5. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>5. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	<u>Fee Description</u>
1202	18	2202	9	Claims in excess of 20
1201	88	2201	44	Independent claims in excess of 3
1203	300	2203	150	Multiple dependent claim, if not paid
1204	88	2204	44	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>144.00</b>
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**\*\*or number previously paid, if greater; For Reissues, see above**

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Cost of Sales</b>	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.
3. <b>Impairment of Financial Assets</b>	Impairment of financial assets is recognized when there is a decrease in the fair value of the asset, and it is measured at the difference between the carrying amount and the fair value.	Impairment of financial assets is recognized when there is a decrease in the fair value of the asset, and it is measured at the difference between the carrying amount and the fair value.
4. <b>Impairment of Non-Financial Assets</b>	Impairment of non-financial assets is recognized when there is a decrease in the carrying amount of the asset, and it is measured at the difference between the carrying amount and the fair value.	Impairment of non-financial assets is recognized when there is a decrease in the carrying amount of the asset, and it is measured at the difference between the carrying amount and the fair value.
5. <b>Provisions</b>	Provisions are recognized when there is a liability of uncertain timing or amount, and it is measured at the best estimate of the amount required to settle the liability.	Provisions are recognized when there is a liability of uncertain timing or amount, and it is measured at the best estimate of the amount required to settle the liability.
6. <b>Share-based Payments</b>	Share-based payments are recognized when the entity receives services from employees or directors, and it is measured at the fair value of the equity instruments issued.	Share-based payments are recognized when the entity receives services from employees or directors, and it is measured at the fair value of the equity instruments issued.
7. <b>Financial Instruments</b>	Financial instruments are recognized when the entity enters into a contract that gives rise to a financial asset or financial liability, and it is measured at the fair value of the instrument.	Financial instruments are recognized when the entity enters into a contract that gives rise to a financial asset or financial liability, and it is measured at the fair value of the instrument.
8. <b>Income Tax</b>	Income tax is recognized when the entity is liable to pay income tax, and it is measured at the amount of tax payable.	Income tax is recognized when the entity is liable to pay income tax, and it is measured at the amount of tax payable.
9. <b>Other</b>	Other items are recognized when they are required by the accounting standards, and they are measured at the fair value of the item.	Other items are recognized when they are required by the accounting standards, and they are measured at the fair value of the item.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	430	2252	215	Extension for reply within second month	
1253	980	2253	490	Extension for reply within third month	
1254	1,530	2254	765	Extension for reply within fourth month	
1255	2,080	2255	1,040	Extension for reply within fifth month	
1401	340	2401	170	Notice of Appeal	
1402	340	2402	170	Filing a brief in support of an appeal	
1403	300	2403	150	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,370	2453	685	Petition to revive - unintentional	
1501	1,370	2501	685	Utility issue fee (or reissue)	
1502	490	2502	245	Design issue fee	
1503	660	2503	330	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	790	2810	395	For each additional invention to be examined (37CFR 1.129(b))	
1801	790	2801	395	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	
Other fee (specify)		1615			

\*Reduced by Basic Filing Fee Paid

SUBTOTAL (3) (\$ )

## SUBMITTED BY

Name (Print/Type)	Thomas J. D'Amico
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Registration No.  
(Attorney/Agent)

28.371

(Complete (if applicable))

Telephone	(202) 828-2232
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**Signature**

Date \_\_\_\_\_

October 26, 2004



Docket No.: A2550.0037/P037  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Steven Curtin

Application No.: 09/756,767

Art Unit: 2121

Filed: January 10, 2001

Examiner: M.B. Holmes

For: DISTRIBUTED AUDIO COLLABORATION  
METHOD AND APPARATUS

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated July 26, 2004 (Paper No. 01102001),  
please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins  
on page 2 of this paper.

**Remarks/Arguments** begin on page 10 of this paper.

10/28/2004 AWONDAF1 00000026 09756767

01 FC:1202

144.00 OP